

Additional Information for Investors in Belgium

14 October 2024

Baillie Gifford Worldwide Funds plc

Baillie Gifford Worldwide Funds plc (the “**Company**”) is an open-ended investment company constituted as an open-ended umbrella fund with segregated liability between sub-funds under the laws of Ireland with registered number 490695 and established as an undertaking for collective investment in transferable securities pursuant to the European Communities (Undertakings for Collective Investment in Transferable Securities) Regulations, 2011 (S.I. No. 352 of 2011), as amended, supplemented or consolidated from time to time.

Registered office: 30 Herbert Street, Dublin 2, Ireland

This document containing additional information for investors in Belgium (the “Supplement”) has been drafted pursuant to Art. 218 of the Belgian Royal Decree of 12 November 2012 on certain public undertakings for collective investment. It should be read in conjunction with the prospectus of the Company dated 19 September 2024 (as may be amended and supplemented from time to time) (the “Prospectus”). Unless otherwise defined, capitalised terms used in this Supplement shall have the meanings attributed to them in the Prospectus.

This document has not been approved by the Belgian Financial Services and Markets Authority (“FSMA”).

1. Facilities Agent

ABN AMRO Bank N.V., Belgian Branch, Borsbeeksebrug 30, 2600 Berchem (Antwerp), Belgium (email: prof.services@be.abnamro.com) has been appointed as facilities agent (the “**Facilities Agent**”) to execute the tasks listed in Article 92 (1) of the UCITS Directive, except for the subscription, repurchase and redemption orders and other payments to be made to shareholders relating to the shares of the Company (i.e. tasks listed under Article 92 (1) (a)), such facilities being executed by the Administrator.

A copy of the incorporation documents of the Company, including the latest version of the PRIIPs key information documents (“**KIDs**”) are available in French and the latest version of the Prospectus, financial reports and Constitution of the Company are available in English, free of charge from the Facilities Agent. Note that the net asset value of the Company is published on the website of fundinfo: <http://www.fundinfo.com>

2. Sub-fund(s) registered for public offering in Belgium

The sub-fund(s) of the Company (each a “**Fund**” and together the “**Funds**”) which are registered with the FSMA for public offering in Belgium pursuant to Article 149 of the law of 3 August 2012 on certain forms of collective investment schemes are listed on the FSMA’s website: <https://www.fsma.be/fr/node/7115>. All investors are permitted to invest in the Share Classes of the Fund registered for public offering in Belgium, as long as those Share Classes have also been authorized for public offering in Belgium. The authorized Shares are set out in Appendix I.

However, investors wishing to purchase Shares in a Fund should do so via their financial intermediary.

3. Non-recurring fees and costs paid by the investor in Belgium

Fee table:	Entry	Exit	Conversion/ switching Funds
Subscription/redemption /switching fee	N/A	N/A	N/A
Amount intended to cover fees for acquisition / realization of assets – Swing pricing	Please refer to the Prospectus and KIDs		
Amount intended to discourage exit during the month following entry	N/A		
Stock exchange duty (“TOB”)		Redemption/sale of accumulation shares: 1.32% with a maximum of EUR 4,000	Acc. → Acc./Dis.: 1.32% with a maximum of EUR 4,000

The rates of fees and charges mentioned (as the case maybe) in the fee schedule above are maximum rates levied. The annexed fee schedule of the distributor via whom the subscription, redemption or Fund’s change is to be effected should be referred to by investors to ascertain the rates which will actually be levied.

4. Conditions for the subscription and redemption of Shares

The trade cut-off time (the “**Dealing Deadline**”) for requests for the subscription for or redemption of Shares is 10:00am Irish time on the Business Day of the relevant Dealing Day or such other time as the Directors may determine, provided always that no subscriptions or redemptions will be accepted after the Valuation Point on the relevant Dealing Day.

Where Shares are subscribed to through sub-agents of the distributor or other intermediaries, investors should submit subscription, redemption or exchange orders to the sub-agents of the distributor or intermediaries by such time as agreed with the sub-agents of the distributor or intermediaries so that they can send it to the Administrator prior to the relevant Dealing Deadline. It is the responsibility of the sub-agents of the distributor and intermediaries to ensure that all subscription, redemption and exchange orders placed through/received by them are transmitted to the Administrator on a timely basis and in compliance with the applicable Dealing Deadline.

Following the close of the initial offer period, all subscriptions for Shares must be received by the Dealing Deadline in the manner set out in the “*ADMINISTRATION OF THE COMPANY: Application for Shares*” section of the Prospectus.

Shares in the Funds may be redeemed on every Dealing Day at the Net Asset Value per Share of the relevant Class. Further details are set out in the “*ADMINISTRATION OF THE COMPANY: Redemption Requests*” section of the Prospectus.

Redemption proceeds in respect of Shares will be paid as indicated in the Prospectus.

5. Minimum Initial Investment and Minimum Holding

The Minimum Initial Investment and Minimum Holding amount for each Share Class is indicated in "SCHEDULE I - CLASSES OF SHARES" in the Prospectus under "Minimum Initial and Subsequent Investment Amounts"

6. Tax aspects for Belgian tax residents

6.1 Taxation on capital gains

Without prejudice to the tax regime described in point 6.2 below, natural persons are not taxed on capital gains realized upon redemption or sale of Shares in the Company or upon the complete or partial distribution/liquidation of the Company's assets provided that the investor is acting within the framework of the normal management of his personal assets.

Capital gains realised upon redemption of Shares in the Company or upon full or partial liquidation of the Company are, however, subject to a withholding tax of 30% when, upon the public offer in Belgium, commitments were made whereby the redemption/liquidation proceeds or the performance rates were fixed and whereby such commitments relate to a maximum period of eight years.

6.2 Taxation of the interest component included in the capital gain realised upon (i) the sale of Shares, (ii) the repurchase of Shares by the Company (the redemption bonus) or (iii) the full or partial liquidation of the Company (the liquidation bonus)

6.2.1 Sale, redemption and total or partial liquidation

A distinction has to be made according to whether:

- the Company or the Fund invests directly or indirectly less than 10% of its assets in debt securities: the interest component, if any, included in the capital gain is not taxable (see 6.1);
- the Company or the Fund invests directly or indirectly at least 10% of its assets in debt securities:
 - the interest component included in the capital gain (i.e. arising from income earned by the Company or the Fund under the form of interest, capital gains and capital losses on debt securities) is subject to a withholding tax of 30%, to the extent of the capital gain realized by the investor;
 - if the interest component cannot be determined, the capital gain is subject to a withholding tax of 30% on a *pro rata* basis, considering the part of the Company or the Fund's assets invested in debt securities;
 - if the part of the Company or the Fund's assets invested in debt securities cannot be determined, the entire capital gain is subject to a withholding tax of 30%.

Please see 6.4 below concerning the discharging effect of the withholding tax.

6.2.2 Note

Investors are invited to contact the Facilities Agent to obtain information on the tax regime referred to in point 6.2 that applies to them depending on the investment they envisage making and, where applicable, on the Fund in which they wish to invest.

6.3 Taxation on dividends

Dividends distributed by the Company to Belgian private investors which are physical persons are subject to Belgian withholding tax of 30% if the dividends are distributed by a paying agent established in Belgium. Please refer to 6.4 below concerning the discharging effect of withholding tax.

6.4 The discharging effect of withholding tax

When income has been subject to withholding tax in Belgium, such withholding tax has a discharging effect, meaning that the investor does not have to report such income in his yearly personal income tax return. If income has not been subject to withholding tax in Belgium, the investor has to declare such income in his yearly personal income tax return, and will be taxed at the flat rate of 30%.

6.5 Tax on securities accounts

A new tax on securities accounts (“TSA”) was introduced by the law dated 17 February 2021 which entered into force on 26 February 2021. The TSA is an annual tax of 0.15% on the assets held in securities account that exceed EUR 1 million in average value (this includes financial instruments as well as cash balances). The TSA is limited to 10% of the difference between the average value and the threshold of EUR 1,000,000. The threshold of EUR 1,000,000 is assessed on the average value of the assets in the securities account at 4 reference points within the reference period (31 December, 31 March, 30 June and 30 September). The tax will first become due for the reference period starting on 26 February 2021 and ending on 30 September 2021.

Resident taxpayers are subject to the TSA with respect to their securities accounts held with domestic and foreign financial institutions, whereas non-resident taxpayers are only subject to the TSA with respect to their securities accounts held with Belgian financial institutions.

For securities accounts held with Belgian financial institutions, the Belgian intermediary will have to withhold and pay the TSA to the Belgian State and file the tax return. For securities accounts held with foreign financial institutions, the foreign intermediary will have the option to appoint a tax representative in Belgium that will pay the tax and carry out the relevant formalities. In the absence of such a tax representative, the account holder must file the return and pay the tax to the Belgian State directly.

Please contact your legal counsel or tax advisor for more information.

6.6 Directive 2011/16/EU on administrative cooperation in the field of taxation as amended by Directive 2014/107/EU

Investors residing in an EU Member State and earning income in the form of interest (i.e. the interest component as described under 6.2.1 through a paying agent established in another EU Member State must inform themselves as to the legal and regulatory provisions that apply to them.

6.7 Other taxes

Tax on stock exchange operations (“TOB”) is withheld on the redemption and conversion of capitalization (accumulation shares) where these transactions are entered into in Belgium or deemed to be entered into Belgium (which is the case if the investor is a Belgian tax resident). Both upon redemption and upon conversion of capitalization (accumulation shares) the rate

of the TOB amounts to 1.32% of the net asset value per share (with a maximum of EUR 4,000 per transaction).

7. Ownership of shares and nominee structures

The law governing the relationship between nominee-investors and nominees is, in principle, Belgian law. As the case may be, nominees are required to comply with the FSMA's Circular OPC 4/2007 regarding nominee services.

APPENDIX I

Baillie Gifford Worldwide Asia Ex Japan Fund	A EUR Acc.	IE00BKPX8F43
	A USD Acc.	IE00BKYBTW37
	B EUR Acc.	IE00BZ00WJ76
	B USD Acc.	IE00BZ00WK81
	C USD Acc.	IE000UA1X1G4
	B CHF Acc.	IE00BN15WT71
	A SGD Acc.	IE0003IVLHW7
Baillie Gifford Worldwide China A Shares Growth Fund	B AUD Acc.	IE00BJP8599
	B CNY Acc.	IE00BJCZ3Q24
	B EUR Acc.	IE00BJCZ3N92
	B USD Acc.	IE00BJCZ3P17
	B GBP ACC	IE000OXMWD49
	C GBP ACC	IE000S7Q7G63
	C USD ACC	IE000KO197X6
	B CHF ACC	IE0002GUHU29
Baillie Gifford Worldwide China Fund	A EUR Acc.	IE00BNTJ9P60
	A USD Acc.	IE00BNTJ9Q77
	B EUR Acc.	IE00BNTJ9S91
	B USD Acc.	IE00BNTJ9T09
	A CHF Acc.	IE00BNTJ9N47
	B CHF Acc.	IE00BNTJ9R84
	B GBP ACC	IE0003THSEW5
Baillie Gifford Worldwide Discovery Fund	A EUR Acc.	IE00BJ5JS224
	B EUR Acc.	IE00BD09K309
	B USD Acc.	IE00BD09K416
	C GBP Acc.	IE00BJVHXJ20
	B CAD Acc.	IE00BKLC2X16
	B GBP Acc.	IE00BG88PY66
	B GBP Inc.	IE00BJ7W3579
	B NZD Acc.	IE00BK63G481
	Baillie Gifford Worldwide Emerging Markets All Cap Fund	B EUR Acc.
B USD Acc.		IE00BDCY2719
Baillie Gifford Worldwide Emerging Markets Leading Companies Fund	A EUR Acc.	IE00BK5TW610
	A USD Acc.	IE00BK70X580
	B EUR Inc.	IE00BLKGT850
	B EUR Acc.	IE00BW0DJK52
	B USD Inc.	IE00BL2HYZ87
	B USD Acc.	IE00BW0DJL69
	A CHF Acc.	IE00BN15WK88
	B CHF Acc.	IE00BN15WL95
	C JPY Acc.	IE00B3T2JL14
Baillie Gifford Worldwide Responsible Global Alpha Paris-Aligned Fund	A EUR Acc.	IE0001BJSJG33
	A USD Acc.	IE00BZ55Z873
	B EUR Acc.	IE00BHNZM592
	B USD Inc.	IE00BG0WJG66
	B USD Acc.	IE00B88JT962
	B CAD Acc.	IE00BVVB5F88
	B GBP Acc.	IE00BZ0FXF52
	B GBP Inc.	IE00BB36C725

	B NOK Acc. (H)	IE00B6R6XH07
	C GBP Inc.	IE00B8G4HY49
	D NOK Acc. (H)	IE00BYVXP887
	L EUR ACC	IE000YCVWW48
	L USD ACC	IE000VX01YT6
	L USD INC	IE000ZJRC701
	L GBP ACC	IE000F4G59L6
	L GBP Inc	IE0005K02FH8
	A CHF Acc.	IE000P5OWI42
	B CHF Acc.	IE000GJM63D5
	L EUR Inc	IE000A7BUMW7
Baillie Gifford Worldwide Global Alpha Fund	A EUR Acc.	IE00BK5TWB66
	A USD Inc.	IE00B84XWW62
	A USD Acc.	IE00B88CSH68
	B EUR Acc.	IE00BFX4DD70
	B USD Inc.	IE00B90ZJS81
	B USD Acc.	IE00B912KW96
	A CHF Acc.	IE00BN15WW01
	B GBP Acc.	IE00BM98ZM50
	B GBP Inc.	IE00BMXR2D84
	B CHF Acc.	IE00BSNB8564
	B JPY Acc.	IE000ZWQ4OU3
	C CHF Acc.	IE00BRS62D57
	C GBP Acc.	IE00BJM0FX81
	C JPY Inc.	IE00BVYJ4Z25
	D DKK Acc.	IE00BNB79M50
	L USD ACC	IE0007FT3JN3
	L USD INC	IE000YM3BHB9
	B JPY Acc.	IE000ZWQ4OU3
	L EUR ACC	IE0001CZ8001
	L GBP ACC	IE000I648KA6
	L GBP Inc.	IE000L45WP16
	L EUR Inc.	IE000LRBK4K0
Baillie Gifford Worldwide Global Dividend Growth Fund	A EUR Acc.	IE00BKPX8B05
	B EUR Inc.	IE00BK8PGD16
	B EUR Acc.	IE00BKLC2W09
	B USD Inc.	IE00BK8PGF30
	B USD Acc.	IE00BF6NPR96
	B CHF Acc.	IE00BN15WV93
	B GBP Inc.	IE00BN15XN84
Baillie Gifford Worldwide Sustainable Growth Fund	A EUR Acc.	IE00BK5TW834
	B EUR Acc.	IE00BGGJJD81
	B USD Acc.	IE00BGGJJC74
	A CHF Acc.	IE00BN15WR57
	B CHF Acc.	IE00BN15WS64
	B GBP Acc.	IE00BJ9MMW50
	C GBP ACC	IE0006TPKNI8
Baillie Gifford Worldwide Health Innovation Fund	A EUR Acc.	IE00BN7HTK74
	A USD Acc.	IE00BKMG4D66
	B EUR Acc.	IE00BGGJJB67
	B USD Inc.	IE000DZN6N44

	B USD Acc.	IE00BGGJJ945
	C EUR Acc.	IE000J00NTI7
	A CHF Acc.	IE00BKPVKX08
	B CHF Acc.	IE00BKPVKW90
	B GBP Acc.	IE00BD9MC568
	B NZD Acc.	IE00BM90C869
Baillie Gifford Worldwide Islamic Global Equities Fund	B USD Acc	IE000ILJY605
	B EUR Acc	IE000JZWVBT4
	B GBP Acc.	IE0009TGSLD9
	B CHF Acc	IE000ABP24M1
Baillie Gifford Worldwide Japanese Fund	A EUR Inc.	IE00BFWYPK94
	A EUR Acc.	IE00BYNZR422
	A EUR Inc. (H)	IE00BFWYPN26
	A EUR Acc. (H)	IE00BVGBXS28
	A USD Inc.	IE00BFWYPL02
	A USD Acc.	IE00BFWJQR46
	A USD Acc. (H)	IE00BK70X697
	A JPY Inc.	IE00BFWYPM19
	A JPY Acc.	IE00BFMNL083
	B EUR Inc.	IE00BFWVPQ67
	B EUR Acc.	IE00BYW73306
	B EUR Acc. (H)	IE00BVGBXT35
	B USD Inc.	IE00BFWVPM20
	B USD Acc.	IE00BY7S4358
	B USD Inc. (H)	IE00BZ4TFK24
	B USD Acc. (H)	IE00BXDZF966
	B JPY Inc.	IE00BFWVPP50
	B JPY Acc.	IE00BPYP3T56
	C EUR Acc.	IE00BZ4TFL31
	C USD Acc.	IE00BF2C5811
	A CHF Acc.	IE00BN15WP34
	B CHF Acc.	IE00BN15WQ41
	A SEK Acc.	IE00BF4LVG61
	B GBP Acc.	IE00BFWVPM37
	B GBP Acc. (H)	IE00BVGBXR11
	B GBP Inc.	IE00BFWVPR74
	C GBP Acc.	IE00BP852R21
	A GBP Acc. (H)	IE00BVGBXQ04
Baillie Gifford Worldwide Long Term Global Growth Fund	A EUR Acc.	IE00BK5TW727
	A USD Acc.	IE00BD1DSB51
	B EUR Acc.	IE00BYX4R502
	B USD Inc.	IE00BJ7VXX24
	B USD Acc.	IE00BYQG5606
	C USD Acc.	IE00BYQ91946
	A CHF Acc.	IE00BN15WF36
	B CHF Acc.	IE00BN15WG43
	B CHF Acc. (H)	IE000F8996W6
	A SGD Acc.	IE00BHNBGF56
	A GBP Acc. (H)	IE00BMD8PC14
	A AUD Acc. (H)	IE00BMD8PD21
	B GBP Acc.	IE00BG4PVW16

	C JPY Acc.	IE00BD5GZ312
	A SGD Acc. (H)	IE00BMD8PF45
Baillie Gifford Worldwide Pan-European Fund	A EUR Acc.	IE00BK5TWC73
	B EUR Acc.	IE00B9103N50
	B USD Acc.	IE00B9XQK303
	C EUR Acc.	IE00BD4DX846
	A CHF Acc.	IE00BN15WX18
	B CHF Acc.	IE00BN15WY25
	B GBP Acc.	IE00BG0PVQ91
	C GBP Acc.	IE00BYYWQB26
	B NOK (H) Acc.	IE00BGGJY94
Baillie Gifford Worldwide Positive Change Fund	A EUR Acc.	IE00BK5TW941
	A USD Acc.	IE00BK70ZP28
	B EUR Inc.	IE00BLKGT967
	B EUR Acc.	IE00BDCY2C68
	B USD Acc.	IE00BDCY2N73
	C USD Acc.	IE00DDREHN0
	A CHF Acc.	IE00BN15WH59
	B CHF Acc.	IE00BN15WJ73
	B CAD Acc.	IE00BKLVKQ76
	C AUD Acc.	IE00BG47J676
	C JPY Acc.	IE00BJK3VZ31
	B GBP Acc.	IE00BLRPLM96
	B JPY Acc.	IE00BL9XLZ85
	B AUD Acc.	IE00BD3TXF01
	A SGD Acc.	IE0004P72C67
Baillie Gifford Worldwide Responsible Global Dividend Growth Fund	A EUR Acc.	IE00BNTJ9H86
	A USD Acc.	IE00BNTJ9J01
	B EUR Inc.	IE00044Y5V41
	B EUR Acc.	IE00BNTJ9L23
	B USD Inc.	IE000B5ZP5Z1
	B USD Acc.	IE00BNTJ9M30
	C USD Acc.	IE00083WZB35
	B GBP Inc.	IE000TCFRGS6
	B GBP Acc.	IE000WUM70S2
	A CHF Acc.	IE00BNTJ9G79
	B CHF Acc.	IE00BNTJ9K16
Baillie Gifford Worldwide US Equity Alpha Fund	A USD Acc	IE000LUFSG8
	B EUR Acc.	IE000XWK8245
	B USD Acc	IE000MV7P5A5
	B GBP Acc	IE0003WQPAV6
	B CHF Acc	IE000803ZD8
Baillie Gifford Worldwide US Equity Growth Fund	A EUR Acc.	IE00BK5TWD80
	A USD Acc.	IE00BK70YW20
	B EUR Acc.	IE00BF0D7Y67
	B USD Inc.	IE00B7M9NS28
	B USD Acc.	IE00B8HW2209
	A CHF Acc.	IE00BN15WM03
	B CHF Acc.	IE00BN15WN10

B GBP Acc.	IE00B8HCHF86
C GBP Acc.	IE00B8H9N519
B GBP Inc.	IE00B7D2BQ46
A SGD Acc.	IE00BMBM5W51